

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2013

(As revised 9/27/13)



Richard N. Sarasin
City Auditor/Finance Director

Jacquelyn M. Cronin
Deputy City Auditor

**CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2013**

<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>WASTEWATER ENTERPRISE FUND</u>	<u>WATER ENTERPRISE FUND</u>	<u>TRUST & AGENCY FUNDS</u>
Cash & Investments	\$9,588,245	\$5,408,887	\$667,267	\$5,334,645	\$3,785,687	\$12,844,209
Property Taxes Receivable	996,571	0	0	0	0	0
Tax Liens & Foreclosures Receivable	5,734,994	0	0	365,267	258,840	0
Motor Vehicle Excise Receivable	886,505	0	0	0	0	0
Service Charges Receivable	0	0	0	2,336,423	929,125	0
Other Receivables	858,795	11,053,100	0	0	0	34,489
Fixed Assets - net	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,876,873</u>	<u>21,477,665</u>	<u>0</u>
Total Assets	<u>\$18,065,110</u>	<u>\$16,461,987</u>	<u>\$667,267</u>	<u>\$33,913,208</u>	<u>\$26,451,317</u>	<u>\$12,878,698</u>
 <u>LIABILITIES & FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$2,174,955	\$0	\$0	\$0	\$0	\$0
Deferred Revenue	6,253,504	11,053,100	0	2,701,691	1,187,965	0
Notes Payable	0	300,000	0	1,200,000	0	0
Other Liabilities	0	0	0	0	0	1,226,826
General Obligation Long-Term Debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,162,858</u>	<u>23,487,479</u>	<u>0</u>
Total Liabilities	<u>8,428,459</u>	<u>11,353,100</u>	<u>0</u>	<u>29,064,549</u>	<u>24,675,444</u>	<u>1,226,826</u>
Fund Equity:						
F/B - Reserved for Expenditures	992,000	0	0	0	507,000	0
F/B - Reserved for Encumbrances	3,835,483	0	0	249,624	9,433	0
Unreserved/Undesignated Fund Balance	4,809,168	5,108,887	667,267	0	0	11,651,872
Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,599,035</u>	<u>1,259,440</u>	<u>0</u>
Total Fund Equity	<u>9,636,651</u>	<u>5,108,887</u>	<u>667,267</u>	<u>4,848,659</u>	<u>1,775,873</u>	<u>11,651,872</u>
Total Liabilities & Fund Equity	<u>\$18,065,110</u>	<u>\$16,461,987</u>	<u>\$667,267</u>	<u>\$33,913,208</u>	<u>\$26,451,317</u>	<u>\$12,878,698</u>

**CITY OF FITCHBURG
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2013**

<u>2013</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
Mayor Personal Services	\$145,797.00	\$145,384.00	\$0.00	\$413.00
Mayor Expenses	3,800.00	3,390.82	0.00	409.18
City Council Personal Services	99,000.00	99,000.00	0.00	0.00
City Council Expenses	21,375.00	16,845.66	0.00	4,529.34
Election & Registration Personal Services	54,497.00	52,703.30	0.00	1,793.70
Election & Registration Expenses	26,470.00	19,489.49	3,776.80	3,203.71
City Clerk Personal Services	249,062.00	242,610.26	0.00	6,451.74
City Clerk Expenses	13,725.00	10,703.11	0.00	3,021.89
City Auditor Personal Services	195,242.00	192,975.93	0.00	2,266.07
City Auditor Expenses	69,500.00	4,965.97	64,000.00	534.03
Assessors Personal Services	287,359.00	271,007.00	0.00	16,352.00
Assessors Expenses	56,500.00	8,590.36	8,548.00	39,361.64
Treasurer Personal Services	539,951.00	534,538.29	0.00	5,412.71
Treasurer Expenses	395,300.00	309,486.51	68,920.11	16,893.38
Tax Title Foreclosure	50,000.00	17,281.04	32,000.00	718.96
Maturing Debt and Interest	4,500,000.00	4,277,883.68	7,214.90	214,901.42
License Commission Personal Services	6,200.00	6,200.00	0.00	0.00
License Commission Expenses	2,750.00	2,609.40	0.00	140.60
Purchasing Personal Services	222,863.00	222,863.00	0.00	0.00
Purchasing Expenses	4,975.00	4,779.06	0.00	195.94
Information Technology Personal Services	129,946.00	129,946.00	0.00	0.00
Information Technology Expenses	352,220.00	322,087.94	19,301.42	10,830.64
Law Personal Services	151,000.00	150,999.96	0.00	0.04
Law Expenses	8,700.00	8,562.64	0.00	137.36
Other Legal Expenses	108,000.00	69,178.29	63.85	38,757.86
Human Resources Personal Services	80,405.00	80,145.00	0.00	260.00
Human Resources Expenses	3,000.00	1,158.74	0.00	1,841.26
Building Personal Services	369,167.00	357,453.84	539.00	11,174.16
Building Expenses	44,000.00	36,387.51	2,422.60	5,189.89
City Hall General Expenses	136,795.00	108,392.43	28,111.74	290.83
Traffic Signal Expenses	167,565.00	61,613.05	105,951.95	0.00
Building Capital Expenses	345,000.00	290,882.44	54,117.56	0.00
Police Personal Services	6,376,313.00	6,190,326.31	14,911.29	171,075.40
Police Expenses	37,200.00	30,934.21	411.36	5,854.43
Police Equipment & Repair	462,380.00	433,264.72	16,275.69	12,839.59
Police Maintenance of Building	156,000.00	120,388.99	6,357.70	29,253.31
Police Contracted Services	8,000.00	5,408.15	0.00	2,591.85
Fire Personal Services	5,459,806.00	5,364,208.90	26,211.00	69,386.10
Fire Expenses	45,000.00	44,134.23	495.81	369.96
Fire Building Maintenance	192,000.00	187,695.76	4,102.42	201.82
Fire Equipment & Repair	173,500.00	173,500.00	0.00	0.00
School Department	48,200,000.00	45,441,610.92	2,758,389.08	0.00
Montachusett Regional Vocational Tech School	1,658,610.00	1,658,610.00	0.00	0.00
DPW Admin/Engineering Personal Services	368,999.00	363,664.78	0.00	5,334.22
DPW Administration/Engineering Expenses	9,850.00	9,087.34	183.20	579.46
Highway General Personal Services	728,387.00	719,989.65	0.00	8,397.35
Highway General Expenses	261,800.00	249,717.19	10523.91	1,558.90

Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2013**

<u>2013</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
DPW Purchase of Services	127,000.00	103,602.12	23,354.13	43.75
Municipal Garage Personal Services	120,578.00	119,521.98	0.00	1,056.02
Municipal Garage Expenses	241,000.00	230,985.02	9,572.24	442.74
Snow & Ice Personal Services	190,000.00	190,000.00	0.00	0.00
Snow & Ice Expenses	785,000.00	784,956.67	0.00	43.33
DPW Animal Control Personal Services	18,000.00	17,582.40	0.00	417.60
DPW Animal Control Expenses	53,636.00	53,625.90	0.00	10.10
Street Lighting	250,000.00	232,705.05	17,242.08	52.87
DPW - Streetlights Capital	300,000.00	300,000.00	0.00	0.00
Veterans Personal Services	63,476.00	62,668.30	0.00	807.70
Veterans Expenses	1,000.00	996.91	0.00	3.09
Veterans' Benefits General	655,000.00	587,791.82	0.00	67,208.18
Council On Aging Personal Services	121,293.00	119,877.29	0.00	1,415.71
Council On Aging Expenses	57,000.00	57,000.00	0.00	0.00
Health Personal Services	474,217.00	463,747.72	1,471.70	8,997.58
Health Expenses	36,880.00	35,577.68	0.00	1,302.32
Health Housing Program Personal Services	15,271.00	15,269.78	0.00	1.22
Health Housing Expenses	100,000.00	17,500.00	82,500.00	0.00
Rubbish Removal Expenses	1,418,000.00	1,344,519.27	0.00	73,480.73
Sanitary Landfill Expenses	475,000.00	438,425.32	0.00	36,574.68
Public Library Personal Services	431,812.00	409,435.02	0.00	22,376.98
Public Library Expenses	230,686.00	215,391.58	2,331.02	12,963.40
Recreation Personal Services	106,561.00	67,171.44	39,220.56	169.00
Recreation Expenses	43,650.00	23,607.66	18,723.87	1,318.47
Parks Personal Services	172,923.00	172,784.61	0.00	138.39
Parks Expenses	51,701.00	51,144.08	0.00	556.92
Cemetery Personal Services	210,494.00	206,348.22	2,100.00	2,045.78
Cemetery Expenses	50,036.00	50,035.39	0.00	0.61
Non-Contributory Pensions	35,000.00	30,167.25	0.00	4,832.75
Contributory Pensions	8,060,000.00	8,052,808.00	0.00	7,192.00
Health Insurance	12,700,000.00	12,409,531.01	0.00	290,468.99
Life Insurance	225,000.00	208,944.90	0.00	16,055.10
Workers' Compensation	350,000.00	302,083.08	47,000.00	916.92
Police Medical (Ch.41, Sec 100)	130,000.00	112,536.71	10,000.00	7,463.29
Fire Medical (Ch.41, Sec 100)	90,000.00	70,216.07	15,000.00	4,783.93
Unemployment Compensation	261,189.00	111,664.42	1,555.55	147,969.03
Other Employee Benefits	620,000.00	528,632.36	0.00	91,367.64
Employer's FICA	810,000.00	806,062.90	0.00	3,937.10
Montachusett Regional Planning Commission	13,000.00	11,131.68	0.00	1,868.32
Massachusetts Municipal Association Dues	8,000.00	6,329.00	0.00	1,671.00
General Insurance	600,000.00	595,703.00	0.00	4,297.00
Memorial Day	2,000.00	2,000.00	0.00	0.00
Montachusett Home Health Care	2,000.00	2,000.00	0.00	0.00
Johnny Appleseed Trail Association	40,000.00	32,803.41	0.00	7,196.59
Disabilities Commission	200.00	200.00	0.00	0.00
Medicaid Billing Commissions	80,000.00	33,005.09	0.00	46,994.91
Civic Days	6,000.00	6,000.00	0.00	0.00
Holiday Decorations	4,000.00	3,874.59	0.00	125.41
Veterans' Events	1,400.00	850.61	0.00	549.39
Subtotal 2013 Departmental Accounts	<u>103,816,012.00</u>	<u>98,751,471.18</u>	<u>3,502,900.54</u>	<u>1,561,640.28</u>

-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2013**

<u>2012 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Council Expenses	857.45	857.45	0.00	0.00
City Auditor Expenses	52,000.00	37,500.00	2,500.00	12,000.00
Assessors Expenses	57,500.00	12,907.96	0.00	44,592.04
Treasurer Expenses	56,684.13	21,913.74	0.00	34,770.39
Tax Title Foreclosure	70,000.00	1,541.50	38,000.00	30,458.50
Maturing Debt and Interest	400.00	400.00	0.00	0.00
Information Technology Expenses	36,356.64	36,356.64	0.00	0.00
Other Legal Expenses	20,394.00	20,394.00	0.00	0.00
Building Repair & Care Expenses	3,850.25	3,850.25	0.00	0.00
Building Expenses	591.96	591.96	0.00	0.00
Building Capital Expenses	140,000.00	139,755.15	0.00	244.85
Police Personal Services	13,120.93	13,120.93	0.00	0.00
Police Equipment & Repair	132.00	132.00	0.00	0.00
Police Expenses	650.36	650.36	0.00	0.00
Police Maintenance of Building	23,209.44	23,209.44	0.00	0.00
Fire Personal Services	4,121.31	4,121.31	0.00	0.00
Fire General Maintenance	9,971.54	9,930.43	0.00	41.11
School Department	3,386,899.69	3,316,702.96	70,196.73	0.00
Highway General Expenses	20,563.75	563.75	20,000.00	0.00
Municipal Garage Expenses	24,605.81	24,605.81	0.00	0.00
DPW Purchase of Services	52,550.61	52,550.61	0.00	0.00
Street Lighting	3,617.40	3,617.40	0.00	0.00
DPW - Animal Control Expenses	286.57	286.57	0.00	0.00
DPW Capital Expenses	196,885.73	0.00	196,885.73	0.00
Cemetery Expenses	20,000.00	20,000.00	0.00	0.00
Council On Aging Expenses	30.22	30.22	0.00	0.00
Public Library Expenses	5,000.00	0.00	5,000.00	0.00
Health Expenses	631.23	631.23	0.00	0.00
Recreation Personal Services	35,829.23	35,829.23	0.00	0.00
Recreation Expenses	21,100.00	14,020.06	0.00	7,079.94
Workers' Compensation	30,000.00	30,000.00	0.00	0.00
Unemployment Compensation	2,737.00	2,736.27	0.00	0.73
Other Employee Benefits	12,945.00	12,944.25	0.00	0.75
Civic Days	4,000.00	4,000.00	0.00	0.00
General Insurance	286.00	286.00	0.00	0.00
Subtotal 2012 Encumbrances	<u>4,307,808.25</u>	<u>3,846,037.48</u>	<u>332,582.46</u>	<u>129,188.31</u>
Total Departmental Accounts	<u>\$108,123,820.25</u>	<u>\$102,597,508.66</u>	<u>\$3,835,483.00</u>	<u>\$1,690,828.59</u>

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2013**

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$142,529.20	\$133,960.35	\$8,568.85
Fitchburg Business Pool	111,406.45	86,968.11	24,438.34
 <u>2009</u>			
Rollstone Street Sidewalk & Fence, Phase II	293.60	293.60	0.00
Elm Street Sidewalk & Street Resurfacing	7,512.02	7,512.02	0.00
Administration & Delivery Cost	2,245.62	2,245.62	0.00
 <u>2010</u>			
Main/Water Street Parking/Stop Signal Design	97,703.50	97,703.50	0.00
Putnam Place Access Improvements	7,694.40	4,664.34	3,030.06
Housing Rehab & HOOP Program	122,718.95	58,490.00	64,228.95
Parks/Playground Improvements	7.03	7.03	0.00
Intown Sign and Façade	36,037.00	36,037.00	0.00
 <u>2011</u>			
Fire Code Enforcement	24.33	0.00	24.33
Crocker Field Grandstand Roof & Gutter Repair	23,867.20	23,867.20	0.00
Elm Street Neighborhood Sidewalk & Street Repair	96,724.00	96,724.00	0.00
Gateway Beautification Phase I	32,701.03	18,862.95	13,838.08
Gateway Park Project	51,227.58	28,395.99	22,831.59
Parks/Playground Improvements	124,186.03	60,124.60	64,061.43
Fitchburg Business Pool	50,000.00	0.00	50,000.00
Intown Sign and Façade	50,000.00	25,386.46	24,613.54
 <u>2012</u>			
Family Services Advocate	316.57	128.74	187.83
Sidewalk Accessibility Project	11,725.10	8,308.78	3,416.32
Gateway Beautification Phase II	117,906.13	83,775.13	34,131.00
Buy Fitch Homebuyers Rehab	113,628.00	0.00	113,628.00
Boys & Girls After School	3,200.00	3,200.00	0.00
Code Enforcement	6,012.27	0.00	6,012.27
Neighborhood Drug Enforcement	8,981.30	4,059.28	4,922.02
Administration	32,172.40	32,172.40	0.00
Demolition	81,284.22	13,790.76	67,493.46
United Neighbors of Cleghorn	4,839.95	4,839.95	0.00
Sheltering Homeless	875.00	875.00	0.00
Elder Home Repair Program	15,469.66	15,469.66	0.00
Police - High Visibility Patrols	1,906.88	1,704.96	201.92
Parks/Playground Improvement	20,000.00	0.00	20,000.00
Micro-Enterprise Program	1,775.00	1,775.00	0.00

Special Revenue Sharing Accounts continued on Page 6.

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2013**

Outstanding	<u>OUTSTANDING BALANCE</u>
Municipal Purpose Loans:	
School Remodeling & School Addition/Renovation	\$180,000.00
School Construction & School Renovation	435,000.00
New High School	15,505,000.00
New Fire Station	2,255,000.00
School Renovations	375,000.00
School Remodeling, Repairs, & Equipment	310,000.00
School Remodeling	560,000.00
Departmental Equipment, Drainage, & Repairs	435,000.00
Library Roof and Other Capital	325,000.00
School Boilers	695,000.00
School Remodeling	1,385,000.00
HUD - Section 108 Loan to Fitchburg Redevelopment Authority (Via City)	<u>2,140,000.00</u>
Subtotal	<u>24,600,000.00</u>
Wastewater Treatment Loans:	
Sewer Improvements	870,000.00
Wastewater - Odor Control CW97-30 (Via State)	875,300.00
Wastewater Treatment Improvements	870,000.00
Sewer Improvements	110,000.00
Sewer Separation, CW03-12 (Via State)	438,963.00
Sewer Improvements	220,000.00
Sewer Separation, CW03-12A (Via State)	4,338,513.00
Sewer Separation, CW03-12B (Via State)	1,206,992.78
Wastewater Treatment Improvements	5,250,000.00
Sewer Capital Improvements, CW08-03 (Via State)	6,088,684.00
Sewer Capital Improvements, CW08-03A (Via State)	896,372.75
Sewer Separation, CW03-12C (Via State)	298,032.00
Wastewater Plant and Sewer Upgrades	1,800,000.00
Combined Sewer Separation & WTTTF Improvements	<u>1,900,000.00</u>
Subtotal	<u>25,162,857.53</u>
Water Loans:	
Water Filtration Project, DW99-06 (Via State)	5,730,000.00
Water Filtration Project, DW00-10 (Via State)	3,105,000.00
Dam Repair	100,000.00
Water Filtration Project, DW00-10A (Via State)	3,914,797.00
Water Filtration Project, DW01-16 (Via State)	6,077,868.42
Water Treatment Clairifier	800,000.00
Water Main Replacement	<u>1,750,000.00</u>
Subtotal	<u>21,477,665.42</u>
Total - All Funded Debt	<u>\$71,240,522.95</u>

**CITY OF FITCHBURG
CAPITAL PROJECTS
JUNE 30, 2013**

	<u>UNEXPENDED BALANCES</u>
Municipal Purposes:	
School Repairs, Renovations, and Generators	\$ 234,099.00
School - GRP Boilers	321,188.65
School - GRP Renovations/Upgrades	1,894,885.56
Various Municipal Purposes	190,687.32
Library Roof and Other Capital	<u>322,809.03</u>
Subtotal - Municipal Purposes	<u>2,963,669.56</u>
Wastewater Treatment Enterprise:	
Plant and Sewer Upgrades	3,401,819.46
Sewer System Upgrades	1,050,472.22
Combined Sewer Separation	15,800,000.00
Secondary Plant Upgrades	<u>1,193,279.61</u>
Subtotal - Wastewater Treatment Enterprise	<u>21,445,571.29</u>
Water Enterprise:	
Water Main Replacement	<u>2,009,814.21</u>
Total Capital Projects	<u>\$ 26,419,055.06</u>

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG) continued
JUNE 30, 2013**

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
<u>2013</u>			
Family Services Advocate	20,000.00	19,971.00	29.00
Sidewalk Accessibility Project	15,000.00	-	15,000.00
Council Chambers Accessibility	10,000.00	-	10,000.00
Senior Center Security System	20,000.00	-	20,000.00
Crocker Playground Splash Pad	75,000.00	329.76	74,670.24
Gateway Beautification Ph III	56,000.00	31,201.74	24,798.26
Crocker Field Track Construction	50,000.00	45,030.15	4,969.85
Boys & Girls Afterschool	15,000.00	13,500.00	1,500.00
Code Enforcement	158,500.00	151,564.76	6,935.24
Neighborhood Drug Enforcement	69,000.00	68,956.68	43.32
Administration	220,000.00	183,911.09	36,088.91
Demolition	135,268.29	-	135,268.29
United Neighbors of Fitchburg	55,000.00	46,743.05	8,256.95
Mihn Shelter	10,000.00	9,999.67	0.33
Elder Home Repair Program	65,000.00	55,927.84	9,072.16
Micro-Enterprise Program	<u>20,000.00</u>	<u>18,332.00</u>	<u>1,668.00</u>
Total CDBG (Community Development Block Grant)	<u>\$ 2,370,738.71</u>	<u>\$ 1,496,810.17</u>	<u>\$ 873,928.54</u>

**CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2013**

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$10,000.00	\$586.60	\$10,586.60
Aubuchon	10,100.00	1,149.16	11,249.16
Boudreau, L&G	1,403.51	(52.46)	1,351.05
Cain	1,900.00	275.81	2,175.81
Casassa	2,200.00	349.35	2,549.35
Henry	7,000.00	1,054.29	8,054.29
Hoffman	300.00	62.22	362.22
Fitchburg Irish American	5,330.00	(171.72)	5,158.28
Kabatchnick	10,000.00	2,201.01	12,201.01
Lemay, J. Harold	1,100.00	118.34	1,218.34
Lemay, Paul	1,053.00	225.83	1,278.83
Peirce	54,000.00	18,462.02	72,462.02
Rice	4,200.00	751.47	4,951.47
Rosenbaum	7,200.00	1,367.15	8,567.15
Salny	3,200.00	467.52	3,667.52
Simonds	8,800.00	1,414.28	10,214.28
Sipila	10,000.00	1,402.39	11,402.39
Smith	15,100.00	3,053.20	18,153.20
Solander	500.00	7,939.20	8,439.20
Vickery Principal	10,000.00	46,859.26	56,859.26
Vose	1,000.00	325.79	1,325.79
Wallace Anniversary	1,000.00	274.66	1,274.66
Wallace, A.G. Memorial	5,460.00	770.37	6,230.37
Wallace, H.I.	5,000.00	534.57	5,534.57
West	7,300.00	2,517.40	9,817.40
Willis	24,000.00	3,075.38	27,075.38
Unrestricted Funds	39,445.29	365,064.86	404,510.15
A & R Wallace Principal	<u>0.00</u>	<u>886,623.04</u>	<u>886,623.04</u>
 Total Trust Funds in Hands of Library Trustees	 <u>\$246,591.80</u>	 <u>\$1,346,700.99</u>	 <u>\$1,593,292.79</u>

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2013**

AGENCY FUNDS

BALANCE

Deputy Collector's Fees	\$12,023.50
Fees for Paypal Escrow	300.00
Tailings	218,429.51
Sodexo Soda Commissions	248.40
Police Drug Escrow	31,779.20
Police & Fire Salary Escrow	1,239.92
Payroll Withholdings	<u>1,878.98</u>
Total Agency Funds	<u>\$265,899.51</u>

TRUST FUNDS IN HANDS OF TREASURER

	NONEXPENDABLE	EXPENDABLE	TOTAL
Stabilization Fund	\$0.00	\$4,585,376.15	\$4,585,376.15
Health Trust Fund	0.00	3,573,148.52	3,573,148.52
Welfare Funds:			
E.G. Poole	10,560.00	186,726.77	197,286.77
Nathan Whitcomb	13,861.00	187,599.67	201,460.67
Jonas Marshall	600.00	8,722.20	9,322.20
Boutelle Robinson	1,000.00	16,069.92	17,069.92
E.E. Armes	500.00	602.86	1,102.86
A.S. Fisher	2,000.00	25,037.68	27,037.68
D.M. Dillon	25,000.00	9,860.60	34,860.60
School Funds:			
Marion Putnam	2,000.00	22,279.58	24,279.58
A.E. Nolan	1,000.00	18,534.30	19,534.30
George F. Hoffman	1,500.00	473.31	1,973.31
FHS Class of 1869	500.00	1,421.76	1,921.76
Goodrich Street School	1,000.00	6,303.72	7,303.72
S.S. Richardson	8,900.00	624.18	9,524.18
Alvah Crocker	41,834.90	8,298.02	50,132.92
Crocker Building	0.00	1,460.60	1,460.60
Brisson French Language Development	52,890.21	36,490.61	89,380.82
Henry E. Cowdrey	371,954.67	219,997.05	591,951.72
Library Funds:			
Walter Heywood	5,000.00	1,640.70	6,640.70
L.A. Lamere	5,204.71	1,555.61	6,760.32
Cemetery Funds:			
Mausoleum	4,800.00	784.95	5,584.95
Rosa H. Brown	500.00	3,103.95	3,603.95
Perpetual Care	1,151,376.73	58,488.85	1,209,865.58
Miscellaneous Funds:			
H.F. Coggshall	14,500.00	42,200.01	56,700.01
Conservation Commission	500.00	5,143.97	5,643.97
G.R. Wallace Creative Citizen	50,000.00	42,668.33	92,668.33
Anna J. Kujanpaa - Health	18,931.16	26,338.69	45,269.85
Helmi Johnson	0.00	27,137.20	27,137.20
Clara L. Tenney	<u>45,464.98</u>	<u>36,547.61</u>	<u>82,012.59</u>
Total Trust Funds in Hands of Treasurer	<u>\$1,831,378.36</u>	<u>\$9,154,637.37</u>	<u>\$10,986,015.73</u>